

to two-channel output signals from the first conversion
[processing means] process, and

a process of reproducing two-channel
output signals subjected to the second conversion process
near left and right ears of the listener.--

REMARKS

Claims 1-8 remain in the application and have been
amended hereby.

As will be noted from the Declaration, Applicants
are citizens and residents of Japan and this application
originated there.

Accordingly, the amendments made to the
specification are provided to place the application in
idiomatic English, and the claims are amended to place
them in better condition for examination.

An early and favorable examination on the merits is
earnestly solicited.

Respectfully submitted,

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